EXHIBIT 31

Voynow, Bayard, Whyte and Company, LLP

1210 Northbrook Drive, Suite 140 Trevose, PA 19053 admin@voynowbayard.com 215-355-8000

09/27/2017 Client: 5266

STAR NISSAN INC. 206-26 NORTHERN BLVD BAYSIDE, NY 11361 Invoice: 3314

PROFESSIONAL SERVICES:

3,300.00

SPECIAL ACCOUNTING SERVICES AS REQUESTED RELATED TO CONTROLLERSHIP FUNCTIONS:

INTERIM VISITS TO THE DEALERSHIP AS REQUESTED ON MAY 23, 2017 TO ASSIST JACKIE WITH BANK RECONCILIATIONS, GET READY FOR MONTH END FINANCIAL STATEMENTS, FACTORY PARTS RECONCILIATIONS, SALES TAX FILINGS AND HELP ANSWER ANY QUESTIONS THE OFFICE STAFF HAS.

ACCOUNTANTS
BOB SEIBEL 10 HOURS
TIM KRAVETS 10 HOURS

Invoice Total

\$3,300.00